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**Document(s) Attached: Response to Notice of Non-Compliant
Amendment****Total Pages (incl. this Sheet): 6**

In re application of:	Hiroyuki Akatsu et al.
Serial Number:	10/708,340
Filing Date:	February 25, 2004
Attorney:	H. Daniel Schnurmann IBM Corporation Dept.18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533

PLEASE DELIVER TO:

EXAMINER Dao H. Nguyen
ART UNIT: 2818
FAX NO: 571-273-8300

FROM: Daryl K. Neff
4 Eugene Circle
Lincoln Park, NJ 07035
Phone 973-316-2612

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I hereby certify that this correspondence is being facsimile transmitted to USPTO at 571-273-8300 on the date shown below:

Dated: October 7, 2006

Name of Depositor: Daryl K. Neff

Signature **IN THE UNITED STATES PATENT AND TRADEMARK OFFICE**

In re application of: Hiroyuki Akatsu et al.	Date: October 7, 2006
Serial Number: 10/708,340	Examiner: Dao H. Nguyen
Filed: February 25, 2004	Group Art Unit: 2818
	Confirmation Number : 2339
Title: STRUCTURE AND METHOD OF SELF-ALIGNED BIPOLAR TRANSISTOR HAVING TAPERED COLLECTOR	H. Daniel Schnurmann IBM Corporation D/18G, B/321, Zip 482 2070 Route 52 Hopewell Junction, NY 12533

RESPONSE TO NOTICE OF NON-COMPLIANT AMENDMENT

Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

The following corrected listing of claims is submitted in response to the Notice of Non-Compliant Amendment dated September 27, 2006.

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